

BALANCES ON THE BOOKS OF FOURTH AUDITOR.

LETTER

FROM THE

COMPTROLLER OF THE TREASURY,

TRANSMITTING

AN ABSTRACT OF BALANCES

ON THE

Books of the Fourth Auditor of the Treasury,

WHICH HAVE REMAINED DUE AND UNSETTLED MORE THAN THREE YEARS,
PRIOR TO 30TH SEPTEMBER LAST.

Together with

A LIST OF OFFICERS

WHO HAVE FAILED TO RENDER THEIR ACCOUNTS ACCORDING TO LAW.

DECEMBER 27, 1827.

Read, and laid upon the table.

WASHINGTON:

PRINTED BY GALES & SEATON.

1827.

THE HOUSE OF REPRESENTATIVES
IN SENATE
JANUARY 1871

COMPTROLLER OF THE TREASURY

AN ABSTRACT OF RECEIPTS

FROM THE FUND FOR THE IMPROVEMENT OF THE NAVY

FOR THE YEAR 1870

WASHINGTON

1871

TREASURY DEPARTMENT,

Comptroller's Office, 26th Dec. 1827.

SIR : In compliance with the provisions of the Act of Congress, passed 3d March, 1809, entitled "An act further to amend the several acts for the establishment of the Treasury, War, and Navy Departments;" and of the act passed 3d March, 1817, entitled "An act to provide for the prompt settlement of Public Accounts;" I have the honor to transmit, herewith, an Abstract of Balances remaining on the Books of the Fourth Auditor of the Treasury more than three years, prior to the 30th September last, together with a List of Officers who have failed to render their accounts for settlement, pursuant to the provisions of the 2d section of the "Act concerning the Disbursement of Public Money," passed 31st January, 1823; and a copy of the Fourth Auditor's letter which accompanied said documents.

With great respect,

Your most obedient servant,

JOS. ANDERSON, *Comptroller.*

Hon. ANDREW STEVENSON,

Speaker of the House of Representatives of the U. S.

TREASURY DEPARTMENT,

Fourth Auditor's Office, 22d Dec. 1827.

SIR: In compliance with the request contained in your letter of the 18th October last, I have the honor to transmit you an Abstract of Balances remaining on the books of this office for more than three years, prior to the 30th of September, 1827.

I also transmit you a List of Officers who have not rendered their accounts for settlement, pursuant to the provisions of the 2d section of the act of Congress, entitled "An act concerning the Disbursement of Public Money," passed the 31st January, 1823.

I have the honor to be,

Very respectfully, Sir,

Your obedient servant,

T. WATKINS.

Jos. ANDERSON, Esq.

First Comptroller.

A LIST of Officers who have failed to render their accounts for settlement, pursuant to the provisions of the second section of the act of Congress, entitled "An act concerning the Disbursement of Public Money," passed the 31st January, 1823.

James Biddle, Navy Agent, Newcastle, Delaware.

TREASURY DEPARTMENT,

Fourth Auditor's Office, 22d Dec. 1827.

T. WATKINS.

ABSTRACT OF BALANCES remaining on the Books of the Fourth Auditor more than three years prior to the 30th September, 1827.

NAMES AND RANK.	FORMER OR PRESENT RESIDENCE.	AMOUNT.	REMARKS BY THE FOURTH AUDITOR.	REMARKS BY THE AGENT OF THE TREASURY.
Samuel Anderson, surgeon's mate	- Pennsylvania -	\$40 00	Overpaym't by purser of brig Scammel, settlement 1801.	
Samuel Allen, midshipman	- Unknown -	19 22	Balance on settlement in Feb. 1803.	
James Alcorn, sailing master	- Baltimore -	26 70	Balance on settlement in June, 1814.	
Nathaniel Adams, master's mate	- Unknown -	78 31	Balance on settlement; transcript of his account transmitted for suit Feb. 1827.	No suit; place of residence unknown.
Alex. McKim Andrews, midshipman	- Baltimore -	75 00	Advanced by Navy Department, July, 1819, (dec'd.)	
Albert H. Alexander, do	- Dist. of Columbia -	4 52	Balance on settlement, in Feb. 1827.	
Samuel Angus, late captain	- New York -	833 14	Balance on settlement; transcript of his account transmitted for suit Feb. 1827.	Reported for suit March 5, 1827; no return.
Thomas C. Almy, sailing master	- Dartmouth, Mass. -	1,000 00	Advanced by Navy Agent during the late war.	
Montgomery Bell, contractor	- Nashville, Tenn. -	1,858 24	Balance on settlement; transcript of his account transmitted for suit Dec. 1823.	Suit continued June term, 1827, on affidavit of defendant.
William C. Beard, midshipman	- Baltimore -	30 14	Overpay't by purser of ship Congress, per settlement 1815.	
Sylvester Bell, do	- Unknown -	9 75	Do do Hornet, do	
Edward J. Ballard, lieutenant	- Baltimore -	19 08	Do do Chesapeake, do	
			killed in action between Chesapeake and Shannon.	
William S. Brownlow, lt. of marines	- Jonesborough, Ten. -	10 45	Balance on settlement in March, 1823.	
Samuel R. Briggs, sailing master	- Unknown -	83 50	Balance on settlement in July, 1817.	
James M. Baker, master's mate	- Philadelphia -	59 00	Advanced by Navy Agent during the late war.	
C. M. Berry, midshipman	- Washington City -	24 59	Overpay't by purser Lake Ontario, settlement in 1817.	
Richard Brashears, do	- do -	3,848 32	Dead; advanced by Navy Agent and pursers in 1815, on acc't of recruiting service; acc't transmitted for suit.	Dead; suit ordered July 8, 1825, against his representatives; no return.
William Burrows, master comdt.	- do -	159 36	Killed in action between the Enterprise and Boxer; balance on settlement Jan. 1816.	
George Beale, jun. contractor	- do -	39 60	Balance of advance on account of contract.	
Jeremiah Brown, formerly N. agent	- Newbern, N. C. -	1,412 60	Balance on settlement; account transmitted for suit.	Suit ordered 12th Dec. 1826; no return.
Fitz Henry Babbitt, lieut.	- Boston -	262 68	Balance on settlement 1825; killed on board fr. President.	
Samuel Blair, surgeon	- Warren county, Vt. -	302 78	Overpay't by purser in 1811-12; copy transmitted for suit.	Non est inventus.
John W. Bronough, contractor	- Georgetown, D. C. -	4,345 12	Balance of advances by Navy Department; copy transmitted for suit Nov. 1814.	Suit ordered 19th April, 1827; no return.
Samuel Bacon, agent for prohibiting the slave trade	- - -	1,386 94	Balance transferred from books of the Register of the Treasury; died at Cape Mesurado.	
John Bullus, formerly N. agent	- New York -	12,819 21	Balance of advances by Navy Department, per settlement in 1819; copy of acct. transmitted for suit.	Suit ordered March 10, 1827; no return.
Richardson Buck, midshipman	- Kentucky -	100 00	Advanced by Navy Dept. and Navy Agent in 1812 and 1813; copy of acct. transmitted for suit.	Suit ordered in Sept. 1827; no return.
Jos. Bossier do	- Unknown -	99 58	Overpay't by purser of ship Ontario, settlement in 1818.	
Geo. Bohrer, surgeon's mate	- Georgetown, D. C. -	2 64	Balance on settlement in Jan. 1825.	
M. W. Bostwick, purser	- Unknown -	6,297 11	Balance on settlement Sept. 1819; lost in brig Epervier.	

ABSTRACT—Continued.

NAMES AND RANK.	FORMER OR PRESENT RESIDENCE.	AMOUNT.	REMARKS BY THE FOURTH AUDITOR.	REMARKS BY THE AGENT OF THE TREASURY.
Jos. Bedford, midshipman	Delaware	64 78	Balance on settlement in Nov. 1819.	
William Bradford, do	Unknown	13 47	Do do do	
John H. Beck, do	Bladensburg, Md.	48 02	Balance advanced by Navy Dept. in 1810; lost in gun boat No. —, off St. Mary's, Ga. in 1810; copy of account transmitted for suit.	Dead; no administration; debt lost.
John S. Blake, do	Centreville, Md.	149 57	Balance advanced by Navy Agent in 1810; copy of account transmitted for suit.	Judgment Dec. term, 1824; no further information.
Joseph L. Biggs, do	Philadelphia	129 28	Balance of advances by Navy Agent and Navy Department, in 1811, '12, and '13.	
James Broom, do	Delaware	33 80	Advanced by Navy Department.	
Benja. F. Bourne, purser	New York	34,149 32	Balance on settlement; copy of acct. transmitted for suit.	Principal died insolvent; suit progressing against sureties.
Joshua Barney, midshipman	Baltimore	3 75	Overpay't by purser Norfolk station per settlement 1824.	
J. B. De Belleveu, lt. of marines	New Orleans	4,862 86	Balance of advances by Navy Agent for disbursements in Marine Corps, per repts. in 1820, '21, and '22.	
John Brooks, do	Boston	995 89	Balance on settlement in 1812; killed in action on Lake Erie, Sept. 1813.	
John A. Belsches, lieut.	Dist. of Columbia	393 65	Dead; balance on settlement in 1826.	
John Brown, surgeon's mate	-	2 82	Balance on settlement in Nov. 1819.	
John T. Cochrane, midshipman	Baltimore	38 00	Advanced by Navy Department.	
Henry Caldwell, capt. of marines	Unknown	100 00	Do do	
Richard Caton, midshipman	Annapolis	38 00	Do do	
John M. Conton,	-	30 00	Advanced by Navy Agent.	
John Carraway, sailing master	-	80 00	Do. do.	
Peter Craig, do	Princeton, N. J.	30 00	Do. do.	
William R. T. Chamberlain, midship.	Portsmouth, N. H.	780 00	Advanced by recruiting officer and Navy Agent.	
Thomas J. H. Cushing, surgeon's mate	Charlestown, Mass.	47 40	Balance on settlement December, 1817.	
Ch's Cromwell, formerly sailing master	Unknown	12 53	Do. copy of account transmitted for suit.	Not found.
Robert Cutchen, do do	Norfolk, Va.	62 18	Do. March, 1818.	
Henry P. Casey	Unknown	3 98	Overpayment by purser.	
John L. Clark, sailing master	Baltimore	406 00	Balance of advance by Navy Department. Copy of his account transmitted for suit.	Died insolvent. No administration.
John Chalmers, contractor	Washington City	3,644 44	Do. do. do. do.	Suit ordered 10th March, 1825. No return.
Thomas H. P. Cooper, midshipman	South Carolina	41 70	Dead. Advanced by Navy Agent.	
Stephen Champlin, lieutenant	Connecticut	83 10	Loss on Treasury notes.	
John Crofoot, seaman	Unknown	300 45	Advanced by commanding officer for recruiting service in 1815. He absconded without rendering any account.	
William Cowper, master commandant	Virginia	1,094 32	Dead. Balance of account on settlement. Copy transmitted for suit in May, 1810.	Non est inventus.
Archibald Campbell, formerly Navy ag.	Baltimore	3,030 73	Balance on settlement September, 1802. Copy transmitted for suit in February, 1810.	
Phil. Craig, midshipman	Unknown	10 00	Advanced by Navy Agent. Copy transmitted for suit in February, 1810.	
Fran. J. Costigan, sailing master	Mobile	860 00	Balance of advances by Navy Agent for recruiting service. Copy of account transmitted for suit.	Cannot be found.

ABSTRACT—Continued.

NAMES AND RANK.	FORMER OR PRESENT RESIDENCE.	AMOUNT.	REMARKS BY THE FOURTH AUDITOR.	REMARKS BY THE AGENT OF THE TREASURY.
Charles T. Clark, lieutenant -	P. George C'ty, Md.	48 00	Dead. Advanced by recruiting officer.	
John Carson, sailing master -	Philadelphia -	234 06	Balance of advances by Navy Department.	
William E. Chambridge, midshipman	Charleston, S. C. -	50 88	Do. do.	
L. A. J. Cuthbert, do	Georgia -	80 00	Advanced by Navy Agent.	
Daniel Carmick, captain marines -	New Orleans -	1,776 74	Balance on settlement. Copy of account transmitted for suit.	Suit ordered 5th March, 1827. No return.
Stacy Custis, sail maker -	- -	40 00	Advanced by recruiting officer.	
Edward N. Cox and James L. Montauvert, prize agents -	New York -	13,505 78	Balance on settlement, 1818.	
John Craig, contractor -	Baltimore -	400 00	Advanced by Navy Department.	
Wm. M. Caldwell, lieutenant -	Boston -	108 07	Dead. Loss on Treasury notes.	
Charles J. Catlet -	Alexandria -	4,825 00	Balance on settlement. Copy of account transmitted for suit.	No suit. Satisfactory arrangements for the liquidation of said claim have been made with Treasury Department.
John Cadle, surgeon -	New York -	25 00	Dead. Over paid by purser.	
William H. Cock, lieutenant -	- -	38 85	Dead. do do	
John Crabb, formerly paym. marines -	Washington -	60,865 06	Balance of advances by Navy Department. Copy of account transmitted for suit.	Dead. Proceedings against his representatives. No bond taken in this case.
Samuel P. Chamberlain, sailing master	Portsmouth, N. H. -	272 00	Advanced by commanding officer while prisoner.	
Patrick Dunn, seaman -	Unknown -	30 00	Advanced by Navy Department.	
Degin, Purviance & Co. Navy agents	Leghorn -	76,655 68	Balance on settlement in November, 1809.	
Francis Delino, midshipman -	New Orleans -	38 00	Advanced by Navy Department.	
Adam S. E. Duncan, do -	Gettysburg, Pa. -	38 00	Do do	
George Davis, surgeon -	New York -	80 00	Dead. Advanced by purser.	
Glen Drayton, lieutenant -	Charleston, S. C. -	896 15	Balance on settlement in January, 1827. Copy of his account transmitted for suit.	Suit ordered March 5th, 1827. No return.
John Dean, sailing master -	Unknown -	428 00	Balance of advances by Navy Agent.	
Enos R. Davis, lieutenant -	Baltimore -	836 27	Dead. Balance on settlement in August, 1817, and advances by Navy Agent.	
Lewis Deblois, (old ac.) purser -	Boston -	21,564 97	Balance on settlement in April, 1825. Copy of account transmitted for suit.	Principal insolvent. Suit against sureties continued June term, 1824. No return since from District Attorney.
William Depester, acting midshipman	Unknown -	41 80	Overpayment by purser.	
James Davis, sailing master -	Do -	70 24	Do do	
Andrew Dorgan, do -	Norfolk, Va. -	303 38	Balance of advances by Navy Department and overpayment by purser. Copy of account transmitted for suit.	Suit ordered 8th December, 1826. No return.
Henry Dennison, purser -	Hartford County, Md.	555 78	Dead. Balance on settlement.	
Charles P. Derby, midshipman -	Boston -	60 00	Advanced by recruiting officer.	
James B. Delany, midshipman -	- -	50 00	Advanced by recruiting officer on account of pay.	
James Doughan, agent in Africa -	- -	116 67	Balance transferred from the books of the Register of the Treasury.	
Henry Davis, sailing master -	Unknown -	250 00	Advanced by recruiting officer.	
Charles J. Deblois, captain's clerk -	Boston -	200 00	Advanced by purser.	

NAMES AND RANK.	FORMER OR PRESENT RESIDENCE.	AMOUNT.	REMARKS OF THE FOURTH AUDITOR.	REMARKS BY THE AGENT OF THE TREASURY.
Daniel S. Dexter, captain -	Erie, Pa. -	4,489 43	Balance on settlement in June, 1824. Copy transmitted for suit.	Dead. Suit against representatives continued October term, 1825. No return since.
Thomas Davis, master's mate -	Unknown -	4 65	Advanced by Navy Agent.	
John E. Davidson, midshipman -	Do. -	2 26	Balance on settlement in September, 1819.	
Edward W. Dowse, midshipman -	Wilmington, N. C. -	63 62	Balance on settlement in December, 1819. Copy of account transmitted for suit.	Non est inventus.
Richard Dominick, do. -	New York -	15 00	Dead. Balance on settlement in February, 1827. Copy of account transmitted for suit.	Suit ordered 29th March, 1827. No return.
Jas. H. Dobbins, do. -	Philadelphia -	73 20	Balance on settlement in February, 1827. Copy of account transmitted for suit.	Suit ordered 29th March, 1827. Reported "Nil habet."
Robt. M. Desha, formerly P. M. M. C.	Washington City -	136,658 25	Balance on settlement. Copy of account transmitted for suit.	Judgment April Term, 1824. against administrator in Arkansas. Execution ordered. Assets will soon be paid.
Thomas B. Eyre, carpenter -	Philadelphia -	50	Advanced by Navy Agent.	
William W. Edwards, midshipman -	Washington City -	95 53	Killed in action between the Argus and Pelican. Balance on settlement in July, 1821. Copy of account transmitted for suit.	Suit ordered 29th March, 1827. No return.
Edwin Essex, do. -	Do. -	35	Dead. Advanced by Navy Department.	
Samuel Elbert, lieutenant -	Savannah, Ga. -	24,373 63	Dead. See note 1, subjoined.	
Thos. Fitzsimons, chairman of committee for building Philadelphia frigate	Philadelphia -	2,324 38	Balance on settlement in June, 1808.	
Mack Feruuld, formerly sailing master	Unknown -	35 21	Balance on settlement in July, 1802.	
George Ferragut, do. -	Tennessee -	150 00	Balance on settlement in August, 1821. Copy of account transmitted for suit.	Suit continued February term 1826. No return since.
John H. Fosdick, midshipman -	Unknown -	38 00	Advanced by Navy Agent.	
John M. Funk, lieutenant -	- -	1,218 71	Dead. Advanced by Navy Agent and recruiting officer for recruiting service.	
Henry P. Fleishman, midshipman -	Mobile -	4 80	Balance on settlement in February, 1815.	
Henry Fry, formerly purser -	Near Crown Pt. N. Y. -	2,896 64	Balance on settlement. Copy of account transmitted for suit.	Judgment obtained against principal at May term, 1824, who is represented to be insolvent. Suit against sureties suspended Nov. 5, 1827, to afford an opportunity of petitioning Congress for relief.
Nicholas Fountain, master's mate -	- -	63 42	Advanced by Agent for American prisoners at Halifax.	
William Fleming, do -	- -	24 80	Overpayment by purser. Copy of account transmitted for suit in November, 1820.	
Thos. E. Finnemore, midshipman -	Philadelphia -	502 25	Advanced by recruiting officer. Copy of account transmitted for suit.	Reported for suit 8th December, 1826. Reported "Nil Habet."
James Foster, gunner -	- -	40 00	Advanced by commanding officer.	
John Fitzhugh, surgeon's mate -	- -	20 73	Dead. Balance on settlement in April, 1824.	
John D. Fischer, lieutenant -	Washington Co. Md. -	397 19	Balance on settlement in September, 1826. Copy of account transmitted for suit.	Died insolvent. No administration.
William Fleetwood, sailing master -	Baltimore -	470 66	Balance on settlement in April, 1820.	

ABSTRACT—Continued.

NAMES AND RANK.	FORMER OR PRESENT RESIDENCE.	AMOUNT.	REMARKS BY THE FOURTH AUDITOR.	REMARKS BY THE AGENT OF THE TREASURY.
Henry Foxall, contractor -	Georgetown, D. C. -	27 73	Dead. Balance on settlement in May, 1820.	
James W. Forrest, midshipman -	Washington City -	92 61	Balance on settlement in December, 1826.	
Joseph Gantt, formerly midshipman -	Unknown -	38 00	Advanced by Navy Agent in June, 1799.	
Henry Le Gross, do. -	Do. -	51 56	Balance of advance by Navy Department.	
Thomas Gordan, do. -	Easton, Md. -	35 26	Balance on settlement in April, 1801. Copy of account transmitted for suit.	Suit ordered 29th March, 1827. Returned, Non est inventus.
William Godby, do. -	Unknown -	30 00	Dead. Advanced by Navy Agent.	
John Gavino, consul -	Gibraltar -	3,886 85	Balance on settlement November, 1808. Copy of account transmitted for suit.	Principal died in Spain. Suit ordered 2d Nov. 1821, against his sureties in Philadelphia, who are now insolvent.
George H. Geddes, lieutenant -	Dover, Del. -	1,600 00	Advanced by Navy Agent.	
John Grant, midshipman -	Georgetown -	60 00	Advanced by Navy Department.	
William Gunning, do. -	Raleigh, N. C. -	45 79	Overpayment by purser. Lost in gunboat No. 2, Oct. 1811	
William Gyles, do. -	Charleston, S. C. -	57 00	Advanced by Navy Agent.	
William L. Gill, midshipman -	Baltimore -	19 00	Advanced by Navy Agent.	
Benjamin Griffin, steward -	Unknown -	14 66	Do. by Agent for prisoners of war in England.	
Anthony Gale, colonel marines -	Philadelphia -	529 63	Balance on settlement in July, 1821. Copy transmitted for suit.	No suit ordered. Died insolvent.
Henry Gray, lieutenant -	Albany, N. Y. -	494 16	Advanced by recruiting officer. Copy transmitted for suit.	Suit ordered July 8th, 1825. No return.
John Graves, sailing master -	Philadelphia -	48 00	Balance of advance by Navy Agent.	
Rob. W. Goldsborough, formerly pur. -	Cambridge, Md. -	9,585 46	Dead. Balance on settlement in 1818.	
Charles Gordon, captain -	Chestertown, Md. -	2,778 50	Do. Do. do. in February, 1823. Copy of account transmitted for suit.	Judgment on scire facias, March term, 1825. No return since.
John M. Gardner, lieutenant -	Philadelphia -	26 44	Do. Do. do. in July, 1818.	
Henry Gilliam, lieutenant -	Augusta, Geo. -	2,004 95	Do. Do. advanced by Navy Agent and recruiting officers, and overpayment by purser.	
Charles F. Grandison, sailing master -	Charleston, S. C. -	3,252 53	Do. Do. on settlement in July, 1825.	
Robert M. Gamble, lieutenant -	Philadelphia -	986 96	Do. Do. do. in September, 1826.	
Richard Gardner, contractor -	Alexandria, D. C. -	18,480 00	Balance on settlement in February, 1827. Copy of account transmitted for suit.	Suit ordered April 26th, 1827. No return.
Abraham Haley, midshipman -	- -	38 02	Overpayment by purser.	
William Hartigan, do. -	Norfolk, Va. -	57 00	Advanced by Navy Department in May, 1800. Copy of account transmitted for suit.	Non est inventus.
William Hunter, navy agent -	Savannah, Geo. -	1 03	Balance on settlement in April, 1807.	
Thomas P. Harrison, midshipman -	Unknown -	80 00	Do. do. in June, 1813.	
Andrew Haslett, do. -	Baltimore -	10 28	Do. do. in April, 1825.	
Horatio I. Humphries, do. -	Unknown -	38 00	Advanced by Navy Agent.	
Joseph Heslip, do. -	Baltimore -	4 88	Overpayment by purser.	
William Harper, do. -	Philadelphia -	41 17	Do. do.	
Theodore Hunt, captain -	St. Louis, Missouri -	2,338 59	Balance on settlement in June, 1822. Copy of account transmitted for suit.	District Attorney instructed, May 30th, 1827, to suspend proceedings in this case, until the close of the next session of Congress.

ABSTRACT—Continued.

NAMES AND RANK.	FORMER OR PRESENT RESIDENCE.	AMOUNT.	REMARKS BY THE FOURTH AUDITOR.	REMARKS BY THE AGENT OF THE TREASURY.
William H. Haddaway, midshipman -	Talbot Co. Md. -	40 00	Advanced by Navy Department.	
Charles H. Hannah, captain marines -	Franklin county, Ky. -	562 23	Advanced by Navy Agent, and overpayment by purser. Copy of account transmitted for suit.	Suit ordered 8th December, 1826. No return.
Leonard Hall, - - -	- - -	276 88	Balance on settlement in August, 1821.	
John Hall, formerly maj. of marines -	Charleston, S. C. -	2,518 38	Do. do. in June, 1822. Copy of account transmitted for suit.	Insolvent.
P. L. Hoffman, acting purser -	New York -	3,920 07	Balance on settlement in November, 1818, and for slop-clothing, omitted to be credited by him, and subsequently charged. Copy of account made out for suit December, 1824.	Insolvent.
John S. Hutton, sailing master -	Philadelphia -	233 57	Advanced by Navy Department, Navy Agents, and overpayments by pursers. Copy of account transmitted for suit.	Non est inventus.
Alexander F. Hanlon, acting purser -	Peekskill, N. Y. -	1,908 08	Balance on settlement in May, 1823. Copy of his account transmitted for suit August, 1824.	Dead. No suit. Representatives unknown.
Josiah Hazard, formerly sail. master -	- - -	220 35	Do. do. in September, 1809. Copy of account transmitted for suit.	Suit ordered 8th July, 1825. No return.
Daniel Hurly, contractor -	- - -	80 00	Transferred from the books of the Register of the Treasury.	
Robert Hamilton, formerly marshal -	- - -	17 54	Balance on settlement in May, 1808. Copy of his account transmitted for suit in February, 1810.	
John B. Henry, midshipman -	- - -	78 45	Do. do. in May, 1809. Copy of account transmitted for suit in February, 1810.	
Nathaniel Hutton, inspector of timber -	Philadelphia -	45 00	Advanced by Navy Agent.	
James Hodge, midshipman -	Pennsylvania -	19 40	Balance of advances by Navy Agent.	
Jos. H. Hawkins, formerly N. agent -	New Orleans -	15,553 18	Balance on settlement in November, 1824. Copy of account transmitted for suit.	Suit ordered June 7th, 1825. Continued to February term, 1826. No return since.
John F. Howell, midshipman -	- - -	276 22	Advanced by Navy Department, Navy Agent, and commanding officer, on account of surveying.	
Thomas Hendrey, lieutenant -	New Jersey -	308 59	Balance on settlement in June, 1821. Copy of account transmitted for suit.	Suit ordered 5th March, 1827. No return.
Daniel Hazard, sailing master -	Unknown -	70 00	Advanced by commanding officer.	
John Hudson, do. -	Do. -	178 05	Balance on settlement in July, 1818. Copy of account transmitted for suit.	Suit ordered 9th February, 1825. No return.
Benedict Higdon, midshipman -	Do. -	216 79	Do. do. in September, 1821.	
Peter Horace, master's mate -	Do. -	244 59	Overpayment by purser and commanding officer. Copy of account transmitted for suit.	No suit. Place of residence unknown.
Pollard Hopewell, midshipman -	St. Mary's co. Md. -	44 53	Balance on settlement in November, 1819. Copy of account transmitted for suit.	Suit ordered 5th March, 1827. Debt lost.
William B. Hall, do. -	Medford, Mass. -	44 00	Do. do. in December, 1819.	
George W. Hammersly, lieutenant -	Maryland -	30 89	Do. do. in February, 1827. Copy of account transmitted for suit.	Suit ordered 29th March, 1827. No return.
Thomas R. Handy, midshipman -	Rhode Island -	77 90	Dead. Advanced by Navy Department and Navy Agent.	
Archibald Hamilton, lieutenant -	- - -	805 36	Balance on settlement in March, 1820.	
Charles Halstat, - - -	- - -	270 20		
Bernard Henry, consul -	Gibraltar -	1,727 69	Advanced by Navy Agent.	

NAMES AND RANK.	FORMER OR PRESENT RESIDENCE.	AMOUNT.	REMARKS BY THE FOURTH AUDITOR.	REMARKS BY THE AGENT OF THE TREASURY.
William E. Hunt, midshipman	- Gibraltar -	1 25	Dead. Balance of advance by Navy Agent.	
Joseph Le C. Hardy, lieut. marines	- Ship Boston -	155 00	Advanced by Navy Agent.	
William Higgins, formerly N. agent	- Malta -	9,463 25	Balance on settlement in June, 1808.	
Benjamin Hyde, lieut. marines	- Alexandria, D. C. -	1,000 00	Advanced by Navy Agent and commanding officer. Copy of account transmitted for suit.	Suit ordered August 13th, 1824. No return.
Abraham Hossack, midshipman	- New York -	47 61	Balance on settlement in February, 1827.	
William Jarvis, formerly consul	- Lisbon -	38 02	Balance of advances by Navy Department, in March, 1806.	
William Jasper, midshipman	- Georgia -	330 00	Advanced by Navy Agent. Copy of account transmitted for suit.	Non est inventus.
Samuel G. Jerauld, sailing master	- Norfolk, Va. -	2,558 21	Balance on settlement in Sept. 1821. Copy of account transmitted for suit.	Non est inventus.
John Johnson, gunner	- Unknown -	280 00	Advanced by Navy Department.	
James Johnson, contractor	- Ohio -	17,000 00	Balance on settlement in December, 1824.	
Richard B. Jones, consul	- Tripoli -	36 00	Do. do. in November, 1820.	
Nathaniel Ingraham & Son, navy agents	- Charleston, S. C. -	2,423 59	Do. do. in September, 1820.	
Christopher Jordan, carpenter	- Unknown -	40 00	Advanced by commanding officer.	
Artemus Johnson, surgeon's mate	- Pawtucket -	60 00	Advanced by recruiting officer.	
John Kiddle, formerly midshipman	- Baltimore -	3 80	Advanced by Navy Agent.	
Henry H. Kennedy, sailing master	- -	149 01	Balance on settlement, in March, 1813.	
Zerubbabel Kemp, do.	- Marblehead, Mass. -	82 21	Do. do. in September, 1814. Copy of account transmitted for suit.	Suit ordered Sept. 25th, 1825. No return.
Thomas King, midshipman	- Unknown -	32 50	Do. of advances by Navy Agent. Lost in brig Lynx.	
John Kilbourn, do.	- Boston -	77 76	Balance on settlement in July, 1817. Copy of account transmitted for suit.	Suit ordered 7th Feb. 1825. No return.
Benjamin Kirby, master's mate	- Unknown -	50 00	Advanced by Navy Agent.	
Adam Kuhn, midshipman	- Fredericktown, Md. -	27 80	Dead. Balance due on settlement. Copy of account transmitted for suit.	Non est inventus.
Lyman Kellogg, capt. marines	- New York -	9 15	Advanced by Navy Agent.	
Archibald K. Kearney, master com'dt	- Newark, N. J. -	19 72	Balance on settlement in November, 1819.	
Miles King, midshipman	- Norfolk, Va. -	32 92	Dead. Overpayment by purser.	
Joseph Kerr, contractor	- Chillicothe, Ohio -	4,013 81	Balance of advances by Navy Agent and Navy Department, on account contract. Copy of account transmitted for suit.	Judgment, July term, 1827. Parties all insolvent. Debt lost.
James P. Lovell, sailing master	- Unknown -	666 41	Balance on settlement in July, 1807.	
Joshua H. Lockwood, midshipman	- Charleston, S. C. -	7 98	Overpayment by purser.	
Seth H. Lewis, surgeon's mate	- Unknown -	138 27	Advanced by Navy Agent. Copy of account transmitted for suit.	Non est inventus.
William Lindsay, midshipman	- do. -	150 00	Advanced by Navy Agent.	
Philip F. Livingston, do.	- New York -	31 20	Balance on settlement in April, 1825.	
Wadsworth Loring, do.	- Duxbury, Mass. -	50 00	Advanced by Navy Agent.	
John W. Lewis, sailing master	- Unknown -	80 00	Do. by Navy Department.	
James Lawreson, do.	- Baltimore -	3 68	Balance of overpayment by purser.	

ABSTRACT—Continued.

NAMES AND RANK.	FORMER OR PRESENT RESIDENCE.	AMOUNT.	REMARKS BY THE FOURTH AUDITOR.	REMARKS BY THE AGENT OF THE TREASURY.
John Light, sailing master - -	Boston - -	147 62	Balance of advances by Navy Agent. Copy of account transmitted for suit.	Suit ordered 8th December, 1826. No return.
John Larkin, midshipman - -	Do. - -	30 00	Advanced by purser.	
Tobias Lear, consul - -	Algiers - -	2,990 70	Balance of advances by Navy Department. Copy of account transmitted for suit.	Dead. Suit ordered against representatives, August, 1824. No return.
Thomas Lindsay, contractor - -	Unknown, - -	370 23	Balance on settlement in January, 1816.	
James R. Lyman, midshipman - -	Do. - -	141 25	Overpayment by purser. Copy of account transmitted for suit.	Suit ordered 9th June, 1825. No return.
Thomas W. Legg, lieut. of marines - -	Do. - -	230 28	Overpayment by purser.	
Enoch Lowe, lieutenant - -	Do. - -	485 51	Balance on settlement in August, 1817.	
Arthur Lattimer, do. - -	St. Mary's C'ty, Md. - -	257 66	Advanced by agents for prisoners in Canada, and by commanding officer, while prisoner during the late war.	
Charles Ludlow, do. - -	New York - -	21 33	Balance on settlement in January, 1825. Copy of account transmitted for suit.	Suit ordered 2d October, 1824. Pending.
Nathaniel G. Leighton, master's mate - -	Boston - -	60 00	Advanced by recruiting officer.	
Green Lynch, midshipman - -	- -	578 86	Dead. Balance on settlement in August, 1824. Copy of account transmitted for suit.	Suit ordered 29th March, 1827. No return.
Joshua B. Langdon, midshipman, - -	- -	1,347 30	Dead. Balance on settlement in November, 1816. Copy of account transmitted for suit.	
Robert Long, master's mate, - -	- -	52 18	Overpayment by purser.	
Henry Langdon, Navy Agent, - -	Portsmouth, N. H. - -	8,078 34	Balance on settlement. Copy of account transmitted for suit.	Judgment May term, 1827.
Winslow Lewis & Co. contractors, - -	Boston, - -	1,724 38	Advanced by Navy Department.	
B. L. Lear, prize agent, - -	Washington City, - -	3,000 00	Do. do. do.	
Samuel Livermore, purser, - -	New Orleans, - -	2,207 45	Balance on settlement. Copy of account transmitted for suit.	Suit pending. Debt considered good.
Jacob Lewis, captain, - -	New York, - -	384 76	Balance on settlement in September, 1826. Copy of account transmitted for suit.	Died insolvent. Debt lost.
William Lewis, master commandant, - -	Virginia, - -	1,049 86	Balance on settlement in September, 1826.	
Archibald B. Lord, sailing master, - -	Charleston, S. C. - -	850 05	Do. do. in December, 1826.	
James McKnight, captain marines, - -	Philadelphia, - -	151 31	Dead. Balance of advances by pursers.	
Chas. Morris, of Robt. midshipman, - -	Do. - -	237 92	Do. do. do. by Navy Department and Navy Agents.	
George A. Mitchell, do. - -	Unknown, - -	25 00	Overpayment by purser.	
Joseph Martin, boatswain, - -	Do. - -	40 00	Advanced by Navy Agent.	
Robt. McConnell, midshipman, - -	Philadelphia, - -	30 00	Overpayment by purser.	
John McFarlane, - -	Do. - -	40 00	Advanced by Navy Agent.	
Daniel McNeil, jr. lieutenant, - -	Boston, - -	2,687 42	Dead. Advanced by Navy Agent to pay crew of schooner Spitfire in 1805.	
Jos. J. Maxwell, do. - -	- -	4,443 68	Dead. Balance advanced by Navy Agent for recruiting service.	
Wm. McGee, blacksmith, - -	Washington City, - -	150 00	Advanced by Navy Agent.	
John McKeel, midshipman, - -	Unknown, - -	47 80	Overpayment by purser.	

ABSTRACT—Continued.

NAMES AND RANK.	FORMER OR PRESENT RESIDENCE.	AMOUNT.	REMARKS BY THE FOURTH AUDITOR.	REMARKS BY THE AGENT OF THE TREASURY.
Edward McCarty, contractor,	Cumberland,	100 00	Advanced by Navy Department. Copy of account transmitted for suit.	No suit.
as. McGlaughan, midshipman,	Windsor, N. C.	35 53	Advanced by Navy Department, and overpayment by purser.	
John McCleary, carpenter,	Philadelphia,	300 00	Advanced by Navy Department.	
Richard B. Mitchell, midshipman,	Mason Co. Ky.	57 00	Do. do.	
as. M. Mountain, do.	New Castle, Del.	50 00	Advanced by commanding officer.	
andon Mercer, do.	West River, Md.	114 08	Advanced by Navy Depart. and overpayment by purser.	
aniel McCormick, surgeon,	New York,	200 00	Do. by Navy Department.	
ohn Macral, midshipman,	Unknown,	88 00	Do. by do.	
leazer H. Mussey, midshipman,	Do.	158 00	Do. by do. and commanding officer.	
ames McLacklin, do.	Washington City,	180 00	Do. by Navy Agent.	
thomas McNeir, do.	Annapolis, Md.	60 00	Do. by do.	
William Mayo, do.	Washington City,	60 00	Do. by do.	
Wm. H. Mann, do.	Annapolis Md.	32	Balance on settlement in December 1811.	
athaniel Mitchell, do.	Warrenton,	120 00	Advanced by Navy Department.	
amuel J. Merrill, sailing master,	Unknown,	240 00	Do. by Navy Agent.	
eter Muhlenberg, midshipman,	Philadelphia,	79 72	Overpayment by purser.	
ee Massey, lieut. of marines,	Fairfax Co. Va.	450 00	Advanced by Navy Agent.	
Richard Mulford, sailing master,	Unknown,	17 91	Balance of advances by Navy Agent.	
Henry Molier, do.	Philadelphia,	3,000 00	Advanced by Navy Agent for recruiting service. No account rendered.	
John H. Martin, do.	Unknown,	20 00	Advanced by Navy Department.	
Samuel Maffitt, purser,	Georgetown, D. C.	6,038 71	Balance on settlement. Copy of account transmitted for suit.	Mr. Wm. M. Stewart, (the trustee in this case) has been notified to make no distribution of the estate of the late Wm. Whann, who was surety and executor of Mr. Maffitt, until this debt is fully satisfied.
John McCauley, prize agent,	Philadelphia,	2,500 00	Advanced by Navy Department.	
John R. Madison, lieutenant,	-	534 48	Advanced by Navy Agent, and overpayment by purser. Lost in the Lynx.	
Wm. McIntosh, do.	Georgia,	990 03	Advanced by Navy Agent, commanding officer, and overpayment by purser.	
Thos. W. Magruder, midshipman,	Montgomery Co. Md.	1,564 96	Balance of advances by Navy Agent on account of recruiting.	
Rufus Mayrant,	South Carolina,	495 00	Advanced by Navy Department, and overpayment by purser.	
Daniel McKenzie, midshipman	Philadelphia	113 60	Advanced by Navy Agent.	
John McAllister, do	Winchester, Va.	60 00	Advanced by Navy Department.	
Theo. McClure, master's mate	Unknown	46 82	Overpayment by Purser.	
William Maffitt, sailing master	Do.	39 00	Advanced by Navy Agent.	
Josias Middleton, master's mate	Baltimore	14 14	Balance of overpayment by Purser.	
Charles E. McGee, sailing master	Unknown	392 00	Balance of advances by Navy Agent, on account of recruiting.	

ABSTRACT—Continued.

NAMES AND RANK.	FORMER OR PRESENT RESIDENCE.	AMOUNT.	REMARKS BY THE FOURTH AUDITOR.	REMARKS BY THE AGENT OF THE TREASURY.
William Mosher, midshipman	Boston	100 00	Advanced by commanding officer.	Dead. Suit ordered against representatives, Aug. 13, 1824. Administrator dead. Suit abated.
William McChesney, do	Perth Amboy, N. J.	457 80	Balance on settlement in July, 1817.	
Stephen D. McKnight, do	Philadelphia	497 50	Advanced by Navy Agent, and overpayment by Purser.	
Robert Miller, surgeon	Unknown	135 98	Overpayment by Purser.	
Pat. Magruder & Wm. Lindsay, cont'rs	Washington City	2,906 31	Balance on settlement in July, 1817.	
Joseph Middleton, sailing master	Richmond, Va.	309 92	Balance of advances by Navy Department. Copy of account transmitted for suit.	
James A. Mortimer, do	Baltimore	186 00	Balance of advances by Navy Agent, for recruiting.	Judgment Dec. Term, 1825. No further information.
Robert Mitchell, midshipman	-	220 00	Advanced by Navy Department.	
Thos. C. Magruder, do	Montgomery co. Md.	367 55	Balance advanced by Navy Department, and overpayment by Purser.	
Walter N. Monteath, lieut.	Portsmouth, N. H.	595 50	Dead. Balance on settlement in February, 1819.	
John McKnight, do	Unknown	28 20	Balance on settlement in November, 1819.	
Kenneth McKenzie, do	Port Tobacco, Md.	22 28	Do. do. do.	
James Morrison, jr. do	Kentucky	73 49	Do. do. do.	
John Mitchell, steward,	Unknown	30 00	Advanced by Navy Agent.	
Chas. W. Minchin, midshipman	Washington City	40 00	Advanced by Navy Department.	
Alexander McMurray, do	Philadelphia	64 40	Do. by Navy Agent.	
Joseph Morales, do	New Orleans	110 97	Overpayment by Purser.	
Wm. McKenney, contractor	Georgetown, D. C.	3,947 80	Balance on settlement in June, 1823.	
Patience Minchin, do	Washington City	500 00	Advanced by Navy Department, on account of contract. Copy of account transmitted for suit.	
Diego Manson	Unknown	50 00	Advanced by Navy Department.	
N. L. Montgomery, lieut.	-	61 27	Dead. Advanced by Navy Agent, and overpayment by Purser.	
Cornelius Moore, surgeon's mate	-	302 12	In service. Advanced by Navy Agent.	
James Morrison, Navy Agent	Lexington, Ky.	892 31	Balance on settlement in April, 1827.	
Charles Neyle, formerly midshipman	Charleston, S. C.	1 15	Balance on settlement in December, 1809.	
James B. Neale, do	Unknown	38 00	Advanced by Navy Agent.	
Joseph Noyes, do	Boston	40 00	Advanced by Navy Department.	
Joseph S. Nelson, capt. in the Army	Fredericktown, Md.	4 88	Overpayment by Purser.	
Thomas Nichols, sailing master	Philadelphia	65 91	Balance of advances by Navy Agent.	
John B. Nicholson, lieut.	New Orleans	3,295 50	Dead. Balance of advances by Navy Department and Navy Agents, on account of recruiting service.	Judgment October term, 1827, for \$703 18.
James J. Nicholson, midshipman	Unknown	138 35	Balance on settlement in February, 1817.	
Elisha Norton, sailing master,	Do.	348 27	Advanced by Navy Agent.	
Wm. Nicholson, sailing master	Do.	289 01	Balance on settlement in July, 1817.	
Edwin B. Newton, midshipman	-	50 00	Advanced by Navy Agent.	
John B. Nevitt, lieutenant	Natchez	693 53	Balance on settlement in May, 1826. Copy of account transmitted for suit.	
Walter Newcomb, do	New Hampshire	198 76	Dead. Balance of advances by Navy Agent and recruiting officer for recruiting service.	
Jos. Nicholson, (of Samuel) lieutenant	Boston	3,255 23	Dead. Balance of advances by Navy Agent for recruiting service.	

NAMES AND RANK.	FORMER OR PRESENT RESIDENCE.	AMOUNT.	REMARKS BY THE FOURTH AUDITOR.	REMARKS BY THE AGENT OF THE TREASURY.
Davis C. Nichols, midshipman -	- - -	140 00	Overpayment by purser.	
John B. Nicholson, master commandant -	- - -	217 42	Balance on settlement in September, 1825, being a loss on Treasury notes.	
Benedict J. Neale, lieutenant -	St. Mary's Co., Md.	6,444 06	Dead. Balance on settlement in April, 1826.	
P. S. Ogilvie, midshipman -	Richmond, Va. -	1,445 81	Balance advanced by navy agent. Copy of account transmitted for suit Dec. 1815. Lost in gun boat No. 7. See note No. 2, subjoined.	
Joshua Orm, do -	Unknown -	14 36	Overpayment by purser.	
John O. Neale, do -	Montgomery Co., Md.	43 97	Dead. Overpayment by purser.	
James R. Owen -	New York -	90 97	Advanced by Navy Department.	
James Ord, midshipman -	Washington City -	40 00	Do do	
William A. Ogden, do -	Jonesborough, Tenn.	60 00	Do do	
Nicholas O. Connor, sailing master -	Philadelphia -	160 00	Do do	
Ormsby & Doan, acting navy agents -	Pittsburg, Pa. -	286 69	Balance due on account current.	
Henry Olcott, formerly lieut. marines -	Hampshire -	406 46	Dead. Advanced by commanding officer.	
William Odenheimer, lieutenant -	Philadelphia -	100 00	Do do navy agent.	
George, Price, lieutenant -	Unknown -	688 94	Dead. Balance on settlement in August, 1805.	
George Pierce, midshipman -	Do -	2,815 69	Advanced by Navy Department. No account received. See note No. 3, subjoined.	
B. H. Phillips, consul -	Curracoa -	1,503 68	Balance on settlement in July, 1803.	
Seymore Potter, lieutenant -	Boston -	420 00	Advanced by navy agents.	
S. & Wm. Y. Purviance & Co., N. agents	Leghorn -	965 99	Balance on settlement in March, 1811.	
Jeremiah Peck -	Philadelphia -	56 00	Advanced by recruiting officer.	
Loring Pepoon, recruiting officer -	Unknown -	200 00	Advanced by purser.	
William Peter, midshipman -	Baltimore -	1,584 74	Advanced by navy agent and by pursers, for recruiting service. No accounts received.	
William C. Pierpont, do -	Connecticut -	552 00	Dead. Balance of advances by navy agent.	
Samuel Pearce, sailing master -	Gloucester, Mass. -	198 00	Balance of advances by purser.	
Wm. P. Potts, midshipman -	Washington City -	50 00	Advanced by Navy Department.	
Abm. Phillips, do -	Beaufort, N. C. -	60 00	Dead. do do	
John Phillips, do -	Philadelphia -	21 88	Overpayment by purser.	
William Petty, sailing master -	Unknown -	73 24	Dead. Overpayment by purser.	
Thomas H. Pinkney, lieut. marines -	Charleston, S. C. -	198 88	Advanced by navy agent.	
George Parker, lieutenant -	Unknown -	1,435 69	Balance on settlement in November, 1814.	
Thomas G. Peachy, surgeon -	Do -	2 99	Do do March, 1821.	
Edward Preble, midshipman -	Boston -	15 00	Dead. Advanced by navy agent.	
William H. Potter, do -	Unknown -	661 00	Advanced by recruiting officer.	
Carlisle Pollock, acting purser -	New Orleans -	176 59	Balance on settlement in February, 1821. Copy of account transmitted for suit.	Suit ordered August 29, 1823. Continued Feb. 1826. No return since.
Wm. W. Page, midshipman -	Norfolk, Va. -	28 30	Balance overpayment by purser.	
Gregory Purcell, do -	- - -	15 00	Advanced by navy agent.	
Manuel Phillips, surgeon's mate -	Philadelphia -	65 00	Dead. Advanced by navy agents.	
Wilson C. Purviance, midshipman -	- - -	80 00	Advanced by navy agent.	
Wm. Pluright, sailing master -	Unknown -	419 50	Do do	

ABSTRACT—Continued.

NAMES AND RANK.	FORMER OR PRESENT RESIDENCE.	AMOUNT.	REMARKS BY THE FOURTH AUDITOR.	REMARKS BY THE AGENT OF THE TREASURY.
George Quackenbos, surgeon, -	New York, -	5 00	Subscription to monument to officers who fell at Tripoli.	
Charles C. Russell, midshipman, -	- -	460 25	Balance of advances by Navy Agents and Navy Department.	
John F. Randolph, captain of galley Savannah, -	North Carolina, -	298 37	Balance of advances by Navy Agent.	
James Rand, purser, -	Portsmouth, N. H. -	25	Balance on settlement in July, 1803, being an error discovered in the Comptroller's office.	
Robert D. Reeder, midshipman, -	St. Mary's co. Md. -	5 07	Overpayment by purser.	
Thomas Reagan, contractor, -	Cincinnati, Ohio, -	8,000 00	Advanced on account of contract for building gun boats. See note No. 4, subjoined.	
John Runchey, midshipman, -	Philadelphia, -	282 20	Overpayment by purser and commanding officer.	
John Robertson, sailing master, -	Norfolk, Va. -	30 56	Do. by commanding officer.	
Hethcote J. Reed, lieutenant, -	New Jersey, -	8,223 71	Dead. Advanced by navy agent and commanding officer.	
John Rodgers, midshipman, -	Boston, -	120 00	Advanced by navy department.	
Michael Reynolds, lieut. of marines, -	New Orleans, -	2,167 48	Balance advanced by navy agent.	
Joseph G. Roberts, surgeon, -	Kentucky, -	130 00	Advanced by navy department.	
Robert Rogerson, midshipman, -	Charles county, Md. -	100 00	Do. do.	
Wm. B. Randolph, do. -	Williamsburg, Va. -	140 00	Do. do. lost in the Wasp in 1813.	
Charles Robinson, do. -	Fredericksburg, Va. -	134 96	Overpayment by purser.	
Thos. Rogerson, surgeon's mate, -	Port Tobacco, Md. -	50 00	Advanced by navy department.	
John Read, Jr., midshipman, -	Philadelphia, -	120 00	Dead. Advanced by navy agent.	
N. W. Rothwell, purser, -	Delaware, -	23,771 68	Dead. Balance on settlement in November, 1823. Copy of account transmitted for suit.	Principal dead ; estate insolvent. John Smith, one of the sureties, also insolvent ; the other sureties not found.
James Roberts, midshipman, -	Unknown, -	5 66	Overpayment by purser.	
Clement S. Rogers, do. -	New Haven, -	162 63	Balance of overpayment by purser.	
Chas. C. Russell, formerly captain, -	Boston, -	6 33	Advanced by navy agent.	
Mathew Rodgers, gunner, -	Unknown, -	52 00	Do. by recruiting officer.	
Samuel Richardet, lieutenant, -	Philadelphia, -	1,079 67	Dead. Balance on settlement in May, 1823.	
Benjamin F. Read, do. -	New Orleans, -	15,942 05	Do. advanced by navy agent for recruiting service and for disbursements on board the vessels under his command. No accounts received.	
Henry B. Rapp, do. -	South America, -	2,514 72	Do. Balance on settlement in October, 1826.	
John W. Rinaldo, master's mate, -	Unknown, -	169 98	Overpayment by purser and commanding officer.	
John Rodney, midshipman, -	Delaware, -	9 33	Overpayment by purser.	
Thos. Mann Randolph, do. -	Virginia, -	50 00	Advanced by navy department.	
John Robertson, master's mate, -	Norfolk, Va. -	286 00	Advanced by commanding officer.	
Solomon Rutter, lieutenant, -	Baltimore, -	701 45	Balance on settlement in September, 1826.	
Thomas Rutter, sailing master, -	Philadelphia, -	20 00	Advanced by navy agent.	
Andrew Sterrett, lieutenant, -	North Yarmouth, Me. -	48 59	Balance on settlement in November, 1805.	
Samuel Stubbs, midshipman, -	- -	38 00	Advanced by navy agent.	
Joseph Strout, lieutenant, -	Unknown, -	6 25	Balance on settlement in June, 1802.	
William Slater, gunner, -	Do. -	40 00	Advanced by navy agent.	

ABSTRACT—Continued.

NAMES AND RANK.	FORMER OR PRESENT RESIDENCE.	AMOUNT.	REMARKS OF THE FOURTH AUDITOR.	REMARKS BY THE AGENT OF THE TREASURY.
Richard B. Sirvant, contractor,	- Norfolk, Va. -	16 54	Balance on settlement in May, 1808.	
Richard Sommers, lieutenant,	- New Jersey, -	413 31	Killed at Tripoli in the fire ship in 1804. Balance on settlement in April, 1807.	
John Sisco, cook, -	- Philadelphia -	20 00	Advanced by Navy Agent.	
John Smith, master commandant	- Do. -	5,461 01	Dead. Balance advanced by Navy Agents for disbursements on board ship.	
Jos. Saunders, lieut. -	- Do. -	1,048 84	Do. Balance on settlement in June, 1808.	
Jas. Swann, do -	- Boston -	60 00	Advanced by Navy Agent.	
John Shattuck, do -	- Unknown -	680 00	Do. do.	
Nathaniel Storer, sailing master	- -	80 00	Do. at Navy Department.	
Thomas Stratton, midshipman	- Norfolk, Va. -	33 38	Overpayment by Purser.	
William Sim, do -	- Washington City -	223 68	Dead. Overpayment by Purser, and advanced by Navy Department.	
Jos. G. L. Smith, do -	- Unknown -	38 00	Advanced by Navy Department.	
Laurence W. Stith, sailing master	- New Orleans -	600 34	Advanced by Navy Agent, and overpayment by Purser.	
Jas. Stewart, midshipman -	- Baltimore -	57 00	Advanced by Navy Department.	
Nathaniel R. Smith, chaplain	- Unknown -	130 00	Do. do.	
Jos. H. Spicknal, midshipman	- Baltimore -	60 00	Do. do.	
Josiah Shaw, do -	- Do. -	100 00	Advanced by commanding officer.	
William Sanford, sailmaker -	- Alexandria -	1,560 00	Dead. Advanced by Navy Department.	
John R. Scource, sailing master	- Unknown -	20 00	Advanced by Navy Department.	
Jos. E. Smith, midshipman -	- Baltimore -	88 00	Dead. Advanced by Navy Department and Navy Agent.	
Sully & Smith, contractors -	- Norfolk, Va. -	902 04	Advanced by Navy Department.	
Samuel Stiness, sailing master	- Do. -	80 00	Advanced by Navy Agent.	
Ths. H. Storm, agent for prisoners	- Barbadoes -	543 00	Do. do. on a bill of exchange. No account rendered.	
Jos. Shipherd, gunner -	- Unknown -	30 00	Do. by Navy Agent.	
Chs. Smith, midshipman -	- Port Tobacco, Md. -	92 49	Overpayment by Purser.	
Thomas Smallpiece, master's mate	- Unknown -	243 07	Advanced by Navy Department, and by Agent for Prisoners at Halifax.	
Egbert Shaler, midshipman,	- Middletown, Conn. -	58 39	Advanced by Navy Depart., and overpayment by Purser.	
James B. Sigourney, do	- Boston -	1,093 33	Dead. Balance on settlement in October, 1818.	
Ezekiel Salomon, purser -	- New Orleans -	1,080 76	Balance on settlement in January, 1819. Copy of account transmitted for suit.	Suit ordered Jan. 5, 1824. No return.
Joseph Stevens, sailing master	- Philadelphia -	11,371 45	Balance of advances by Navy Agent, for recruiting service. No account rendered.	
Abm. A. Sheed, master's mate	- Unknown -	709 60	Advanced by Navy Agent and recruiting officer.	
John T. Shubrick, lieut. -	- Charleston, S. C. -	783 00	Balance of advances by Navy Department and Navy Agent. Lost in the Epervier.	
John B. Shute, midshipman -	- Elizabethtown, N. J. -	60 00	Advanced by Navy Dep't. Killed in a duel, in 1818.	
James Spaulding, do -	- Sappho -	90 27	Overpayments by Purser and Commanding Officer.	
Chas. L. Springer, lieut. -	- New York -	236 29	Dead. Balance on settlement in 1827. Copy of account transmitted for suit.	Suit ordered 29th March, 1827. No return.

ABSTRACT—Continued.

NAMES AND RANK.	FORMER OR PRESENT RESIDENCE.	AMOUNT.	REMARKS BY THE FOURTH AUDITOR.	REMARKS BY THE AGENT OF THE TREASURY.
William Steel, midshipman -	Pendleton co. S. C. -	35 00	Balance on settlement in April, 1817.	
Nathaniel Sutton, -	Unknown -	100 00	Advanced by Navy Agent.	
James Saunders, lieut. -	Philadelphia -	648 50	Balance on settlement in June, 1817.	
Robert L. Snelson, midshipman -	Petersburg, Va. -	175 99	Advanced by Navy Department and Navy Agent, and overpayment by Purser.	
John R. Shaw, purser -	Annapolis, Md. -	3,722 44	Balance on settlement. Copy of account transmitted for suit.	Principal died insolvent. Suit against sureties progressing.
Robert Swartwout, Navy Agent -	New York -	67,352 06	Ditto ditto ditto	Pending.
Josiah M. Speake, capt. -	Washington City -	80 03	Balance on settlement in June, 1803. Copy of account transmitted for suit in January, 1811.	
Jos. G. Smith, midshipman -	Maryland -	131 40	Overpayment by Purser.	
William Strong, capt. marines -	Philadelphia -	185 95	Advanced by commanding officer.	
Jos. P. Sawyer, sailing master -	Portland, Maine -	188 16	Balance on settlement in March, 1820.	
Hugh C. Sweeny, midshipman -	Maryland -	304 90	Advanced by Navy Agent.	
Beverly R. Scott, do -	Lynchburg, Va. -	130 13	Balance on settlement in August, 1824. Copy of account transmitted for suit.	Proceedings suspended 12 months, from 30th January, 1825. No return since.
Thomas Shields, purser -	New Orleans -	98,514 30	Balance on settlement in March, 1821. Dead.	
Edward H. Stewart, sailing master -	Anne Arundel co. Md. -	236 40	Do. do in August, 1826.	
Charles W. Stephens, midshipman -	- -	2 52	Overpayment by Purser.	
John H. Sherburne, formerly clerk, -	Portsmouth, N. H. -	510 00	Advanced by Navy Department.	
Greome K. Spense, purser, -	Do. -	2,301 86	Balance on settlement in September, 1825.	
Charles F. Sherburne, midshipman, -	Washington, Geo. -	23 01	Do. do in March, 1822. Copy of account transmitted for suit.	Judgment August term, 1826. No further information.
Persifer Taylor, formerly carpenter, -	Philadelphia, -	6 42	Balance on settlement in January, 1804.	
William Turner, surgeon, -	Unknown, -	60 92	Overpayment by purser.	
Thos. Truxton, jr. midshipman, -	Philadelphia, -	16 86	Dead. Do. do.	
John Town. sailing master, -	Unknown, -	70 00	Overpayment by purser.	
Samuel Turner, special agent, -	Georgetown, D. C. -	125 55	Balance on settlement in January, 1822. Copy of account transmitted for suit.	Dead. Suit ordered against representatives August 13th, 1824. No return.
Robert Thompson, chaplain, -	New York, -	670 00	Dead. Advanced by Navy Department.	
Samuel Truitt, midshipman, -	Dover, Delaware, -	38 00	Advanced by Navy Department.	
Tobias Tyler, do. -	Queen Anne, Md. -	60 00	Do. do.	Dead.
George Thomas, sailing master, -	Portsmouth, N. H. -	25 00	Do. by recruiting officer.	
George Tomlin, midshipman, -	Baltimore, -	71 56	Dead. Overpayment by purser.	
William Thompson, carpenter, -	Unknown, -	50 00	Advanced by Navy Agent.	
Francis Taylor, midshipman, -	Charleston, S. C. -	45 00	Do. do.	
Thos. G. Tillinghast, lieut. -	- -	389 46	Dead. Balance on settlement in May, 1824.	
Philip H. Topham, sailing master, -	Newport, R. I. -	562 00	Balance of advances by Navy Agent for recruiting service. No account received.	
Samuel Thwing, midshipman, -	Boston, -	68 00	Dead. Advanced by Navy Agent and recruiting officer.	
Benjamin Trevitt, sailing master, -	- -	241 00	Advanced by Navy Department and Navy Agent.	
George C. Tucker, sailing master, -	- -	132 00	Advanced by Navy Agent and recruiting officer.	
Joseph Taylor, do. -	Charleston, S. C. -	781 75	Balance on settlement in July, 1823.	

ABSTRACT—Continued.

NAMES AND RANK.	FORMER OR PRESENT RESIDENCE.	AMOUNT.	REMARKS BY THE FOURTH AUDITOR.	REMARKS BY THE AGENT OF THE TREASURY.
James Taylor, sailing master	- - -	150 99	Balance on settlement in September, 1823.	
Joshua H. Townly, steward, -	- Unknown, - -	22 22	Advanced by Navy Agent for prisoners in England.	
James Tootel, purser, -	- Annapolis, Md. -	34 50	Overpayment to seamen recharged.	
Joseph Thompson, midshipman, -	- Westmoreland Co. Va. -	33 76	Overpayment by purser.	
Francis Tuscan, do. -	- Portsmouth, N. H. -	48 00	Balance of advance by purser for recruiting service. No account rendered.	
William Tyler, do. -	- Unknown, - -	90 00	Advanced by recruiting officer.	
James B. Taylor, lieut. -	- Rhode Island, -	93 23	Balance on settlement in March, 1812.	
Edward Tilly, surgeon's mate, -	- P. George's Co. Md. -	24 94	Dead. Balance on settlement in January, 1823.	
Thos. B. Tilden, midshipman, -	- - - -	12 62	Overpayment by purser.	
Dugomieu, Taylor, lieut. -	- - - -	31 89	Balance on settlement April, 1821. Dead.	
Henry Tew, jr. sailing master, -	- Newport, R. I. -	1,918 95	Do. do. June, 1818.	
Ira Titus, midshipman, -	- - - -	476 21	Advanced by Navy Department, by Navy Agent, and overpayment by purser.	
Henry E. Turner, midshipman, -	- Rhode Island, -	20 00	Advanced by Navy Agent.	
Henry J. Tudor, captain's clerk, -	- Unknown, - -	400 00	Do. by purser.	
Edwin W. Turner, purser, -	- North Carolina, -	489 15	Dead. Omitted to be credited by him in the settlement of his account in April, 1820, and subsequently charged to him.	
Herman Thorne, do. -	- New York, - -	1,591 07	Omitted to be credited by him in settlement of his account in November, 1821, and subsequently charged to him.	
Robert Taylor, midshipman, -	- New Jersey, - -	13 11	Overpayment by purser.	
Richard F. Timberlake, purser, -	- Kentucky, - -	4,611 92	Dead. Balance on settlement in March, 1827.	
Henry Verner, midshipman -	- Unknown - -	30 00	Advanced by Navy Agent.	
Killian Van Rensselaer, lieutenant -	- - - -	181 57	Balance on settlement in July, 1800.	
Henry Vandyke, lieutenant -	- Delaware - -	238 46	Dead. Do. in September, 1802.	
Ira Vanzant, midshipman -	- Unknown - -	25 00	Advanced by commanding officer.	
Sybrant Vanschaick, lieutenant -	- New York - -	86 40	Dead. Balance due on settlement in March, 1809.	
John P. Van Ness, contractor -	- Washington City -	2,500 00	Advanced by Navy Department on account of contract. No account rendered.	
James Vooshill, midshipman -	- Unknown - -	40 00	Advanced by Navy Department.	
George Van Cleave, lieutenant -	- - - -	622 79	Advanced by Navy Agent, and overpayment by purser.	
John S. Vining, master's mate -	- Unknown - -	1 00	Advanced by recruiting officer.	
James Weaver, lieutenant marines -	- Rhode Island -	63 00	Advanced by Navy Agent.	
Bazil Wood, clerk of jail -	- Philadelphia -	116 81	Balance on settlement in July, 1803.	
Elias Willis, midshipman -	- Unknown - -	54 00	Advanced by Navy Department in December, 1800.	
David Wark, do. -	- Charlestown, Va. -	40 00	Do. do. do.	
Wm. H. Williams, do. -	- Providence, R. I. -	76 00	Advanced by Navy Agent.	
Samuel C. Ward, purser -	- Albany, R. I. -	26 76	Balance on settlement in September, 1805.	
John Warner, lieutenant -	- - - -	300 00	Advanced by Navy Agent.	
James Watson, midshipman -	- Hitton Head, S. C. -	50 00	Do. do.	
Charles Walsh, do -	- Baltimore - -	48 41	Advanced by Navy Department.	
John Williams, captain of marines -	- Prince Wm. Co. Va. -	6,688 31	Advanced by purser to pay marines. Accounts in the office for above \$ 5,000. Settlement suspended until administrator can make a further investigation of his papers.	

ABSTRACT—Continued.

NAMES AND RANK.	FORMER OR PRESENT RESIDENCE.	AMOUNT.	REMARKS BY THE FOURTH AUDITOR.	REMARKS BY THE AGENT OF THE TREASURY.
William Walker, midshipman	- Carlisle, Pa. -	31 00	Overpayment by purser.	
George Wade, -	- -	165 50	Advanced by commanding officer, and by Navy Agent.	
Horace Walpool, lieutenant	- Savannah, Ga. -	1,837 72	Balance of advances made by Navy Agent for recruiting service. No account rendered.	
Henry Wilkinson, sailing master	- -	245 21	Balance of advances by Navy Department.	
John Wailes, midshipman	- Sussex Co. Del. -	60 00	Advanced by Navy Department.	
Thomas H. Wilkinson, do.	- Fairfax Co. Va. -	60 00	Do. do.	
George Watts, sailing master	- Philadelphia -	80 00	Do. do.	
Williams & Carroll, contractors	- Georgetown, D. C. -	4,776 78	Balance on settlement in July, 1815. Copy of account transmitted for suit.	Suit ordered Aug. 10, 1824. No return.
John W. Wendall -	- -	140 00	Advanced by Navy Department and Navy Agent.	
Robert Ward, midshipman	- New York -	59 91	Overpaid by purser.	
Job West, -	- -	452 40	Balance of advances by Navy Agent for recruiting. No account rendered.	
John Williams, sailing master	- Unknown -	322 00	Balance of advances by Navy Department.	
Joshua E. White, midshipman	- District Columbia -	25 00	Balance on settlement in June, 1818.	
Benj. Wells, do.	- Charleston, S. C. -	462 00	Balance of advances by Navy Agent for recruiting. No account rendered.	
Erasmus Watkins, do.	- Unknown -	43 70	Balance on settlement in May, 1823. Copy of account transmitted for suit.	Suit ordered June 18th, 1823. No return.
Henry Wells -	- -	137 99	Balance of advance by commanding officer.	
Francis B. White, lieutenant of marines	- Boston -	445 02	Dead. Balance on settlement in June, 1823.	
Walter Winter, lieutenant	- Charles Co. Md. -	489 00	Do. Do. in March, 1818.	
O. W. W. Wood, do.	- Rhode Island -	87 52	Do. Do. in April, 1823.	
William Widgeon, sail-maker	- Unknown -	25 00	Advanced by recruiting officer.	
Thomas Waine, purser	- Boston -	77 91	Dead. Overpayment to seamen. Recharged to him since his account was settled.	
Conway Whittle, midshipman	- Norfolk -	53 56	Balance on settlement in March, 1823.	
Jonathan B. Winn, agent for prohibiting slave trade	- -	412 72	Balance on do. in January, 1827. Copy of account transmitted for suit.	Dead. No suit. Representatives unknown.
Philemon C. Wederstradnt, lieut.	- Near New Orleans -	104 08	Balance on settlement. Copy of account transmitted for suit.	Debt safe; will soon be paid.
James R. Wilson, purser	- Georgetown -	200 00	Dead. Advanced by recruiting officer. Omitted to be credited by purser.	
Benjamin F. Williams, surgeon's mate	- -	35 00	Balance on settlement in May, 1823.	
Keyran Walsh, midshipman	- -	27 80	Do. in November, 1819.	
Abraham Witmer, do.	- Lancaster, Pa. -	41 16	Do. do.	
Benjamin S. Williams, do.	- -	250 00	Advanced by commanding officer, while prisoner.	
George S. Wise, purser	- Brooklyn, N. Y. -	25,775 15	Dead. Balance on settlement in June, 1825.	
Mason Wilson, midshipman	- Tennessee -	53 98	Dead. Balance of advances by Navy Department.	
George S. Wise, prize agent	- Brooklyn -	1,730 78	Dead. Balance on settlement in April, 1824.	
Thomas Watts, sailing master	- Baltimore -	290 97	Balance on settlement in May, 1823. Account transmitted for suit. Settlement in May, 1823.	Judgment, June term, 1825, against J. Watts, executor. No further information.

ABSTRACT—Continued.

NAMES AND RANK.	FORMER OR PRESENT RESIDENCE.	AMOUNT.	REMARKS BY THE FOURTH AUDITOR.	REMARKS BY THE AGENT OF THE TREASURY.
Joseph Woodson, q'r m'r marine corps	- - -	546 11	Balance on settlement in May, 1818.	
Charles Yates, midshipman -	- - -	113 13	Balance on settlement in May, 1823.	
John Young, surgeon's mate -	Washington City -	226 13	Do. do.	
Edward L. Young, sailing master -	- - -	150 00	Advanced by Navy Agent and Purser.	
Henry D. Zantzinger, midshipman -	- - -	10 00	Dead. Advanced by commanding officer.	

TREASURY DEPARTMENT,

Fourth Auditor's Office, 22d Dec. 1827.

T. WATKINS.

NOTES.—No. 1. Samuel Elbert, lieutenant. He commanded a gun-boat on the Southern station. He had accounts in this office, which were confused and informal, and were burnt in August, 1814, before they were settled.

No. 2. P. S. Ogilvie, midshipman, commanding gun-boat No. 7, when she was lost. There were none of his papers in this office. It is probable his papers were lost with him.

No. 3. George Pierce, midshipman. This sum was advanced to him on the 15th February, 1800, for the purpose of paying off seamen to Pickering and Eagle brigs and ship Adams. He has never been heard of since. The presumption is that he disbursed the money, because no demand whatever has been made by the officers and crew.

No. 4. Thomas Reagan, contractor for building gun-boats on the Ohio. The boats were built and delivered, but no accounts whatever rendered.